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TREASURY CIRCULAR NO. 13.

RELATIVE TO THE PAYMENT OF INTEREST ON THE PUBLIC DEBT IN CERTAIN CASES.

RICHMOND, OCTOBER 2, 1861.

To .....

When, in the payment of the interest on the public debt, parties other than those to whom the interest is due, make application and exhibit authority for its receipt, the officer paying will, in all cases before making the payment, forward the authority to the office of the Register of the Treasury for advice, and file therein, should the same be sufficient for the purpose. As it is necessary that the paper containing this authority should be surrendered, it will be drawn to cover only this specific object. When the authority is embraced in a power given for the general transaction of business, and the Attorney is unable, by reason of the absence of the principal from the country or other sufficient cause, to procure a special one, if he desire to retain the original, a copy of the same, duly certified by the officer paying, or a notary, under his seal, will be received.

C. G. MEMMINGER,
Secretary of Treasury.

CONFEDERATE STATES OF AMERICA,
TREASURY DEPARMENT,
Richmond, October 1861.

The subjoined Treasury Circular Instructions of this Department, No. 14, regulating the manner in which the export duty on Cotton, provided for by the fifth section of the Act of Congress, approved 28th February, 1861, shall be collected and accounted for, are issued for the government of Collectors of Customs and other Revenue officers employed in the collection of such export duty. And a strict compliance with these instructions is enjoined upon all such officers.

C. G. MEMMINGER,
Secretary of the Treasury.

TREASURY CIRCULAR NO. 14.

REGULATING THE MANNER IN WHICH THE EXPORT DUTY ON COTTON SHALL BE COLLECTED AND ACCOUNTED FOR.

1. Before a clearance shall be granted to any vessel bound for a foreign port, laden in whole or in part with cotton, the owners, shippers, or consignors of all the cotton on board of such vessel shall, in addition to the shipper's clearance or manifest now required by the 11th section of the act of 10th February, 1820, deliver to the Collector of Customs, at the port of export, an entry for the exportation of the cotton shipped by them, describing the same by marks and Nos., number of bales, description of cotton, and quantity in pounds, and shall pay to said Collector the export duty provided for by the fifth section of the act of 28th February, 1861.

2. This entry shall be in the following form, and verified by the oath or affirmation of the exporter, as follows, viz.:

FORM OF ENTRY.

Entry of Cotton laden for exportation by ——— on board the ——— called ——— ———, ——— Master, bound for ——— ———, made ——— 186 :

Marks and Nos.	Number of Bales and description of Cotton.	Quantity in pounds.	Rate of duty.	Amount of Export duty.

OATH OF EXPORTER.

DISTRICT AND PORT OF ———.

I, ————, do solemnly swear (or affirm) that the export entry now delivered by me to the Collector of this District contains a true account and description of all the Cotton laden by me on board the ———, for exportation to ———, together with the weight of said cotton as far as I can at this time ascertain the same.

I further swear (or affirm) that if at the time of making this entry I am unable to ascertain the actual weight of the cotton described therein, I will obtain from a duly authorized weigher a certificate of said weights in detail and deposit the same with the Collector of this port without delay. So help me God.

Sworn to before me this —— day of ——, 186 .

Signed, A. B., Collector.

3. Together with this entry the exportor shall, if he has obtained the same, present to the Collector a certificate of an authorized weigher detailing the actual weight of the cotton described in the entry—upon which weight the duty shall be assessed—if, however, from any unavoidable cause such certificate cannot be produced at the time of entry, the weight of each bale of cotton in the entry shall be estimated at 560 pounds, and upon this estimation of weight the duty shall be assessed and exacted.

4. In the cases where it becomes necessary, from the absence of the certificate of weight, to assess the duty on the estimated weight above stated, the entry for exportation shall be liquidated on the production, by the exporter, of the certificate of actual weight by the assessment of duty on such actual weight, and showing the difference existing between the estimated duty paid and the actual duty to which the exportation is subject, and if such actual duty is less than

the estimated duty the difference shall be refunded to the exporter.

5. On the completion of the export entry and the payment of the export duty the Collector will furnish to the exporter a certificate of such payment in the following form:

CUSTOM HOUSE, PORT OF ————,
————, 186 .

This is to certify that ——— has, this day, made due entry for export and paid the export duty on ——— bales of cotton laden on board the ———, ———, Master, for —— ———,

———, Collector.
———, Naval Officer.

6. These certificates shall be given by the exporters to the Master of the exporting vessel, and be presented by him to the Collector, on making application for the clearance of his vessel, and it shall be the duty of the Collector to examine the outward manifest of such vessel, by these certificates and ascertain that all the cotton shown by such manifest to be laden on board has been entered for export and has paid the export duty, before granting a clearance to such vessel.

7. On the clearance of a vessel for a foreign port thus laden with cotton, the Master shall, in addition to the oaths now required by law, make oath or affirmation that, to the best of his knowledge and belief, all the cotton laden on board his vessel has been duly entered for exportation and has paid the export duty, and shall together with the consignors of the vessel, execute a bond to the Confederate States with security satisfactory to the Collector in a penal sum equal to one dollar a bale for every bale of cotton shown by the vessel's manifest to be on board, to make known to the Collector at the port of departure, the number of bales, together with the names of the consignors and consignees of all cotton that

shall thereafter be ascertained to have been on board said vessel without due entry for exportation and payment of export duty.

This oath and bond shall be in the following form:

FORM OF OATH OR AFFIRMATION.

I, ———, Master or commander of the ——— called the ———, bound for ———, do solemnly swear (or affirm) that to the best of my knowledge and belief, all the cotton laden on board said vessel, under my command, has been duly entered for exportation and the export duty provided by the act of 28th February, 1861, paid thereon, and if I shall, at any time, ascertain that any portion of the cotton exported in the vessel under my command has not been so entered and such export duty paid I will immediately make the fact known to the Collector of this port. So help me God.

Sworn and subscribed before me this ——— day of ———, 186 .

———, Collector.

FORM OF BOND.

Know all men by these presents that we, ——— Master, and ———, consignors of the ——— called the ———, together with ———, as sureties, are held and firmly bound unto the Confederate States of America, in the sum of ——— dollars; for the payment whereof to the Confederate States, we firmly bind ourselves, our heirs, executors, administrators and assignees, jointly and severally, by these presents; as witness our hands and seals this ——— day of ———, eighteen hundred and ———.

Whereas, the ———, called the ———, of which ——— is Master or commander, has this day cleared at the Custom House of the port of ——— for ———, laden with Cotton. Now, therefore, the condition of this obligation is such that if the above bounden obli-

gons or either of them shall, on ascertaining that any cotton laden on board said vessel, has not been duly entered for export and paid the export duty provided for by the fifth section of the act of 28th February, 1861, inform the Collector of Customs of the port of ——— of the number of bales, names of shippers and consignees of all cotton not so entered and upon which no export duty has been paid, or pay to the Collector of the Customs at the port of ———, the export duty on all the cotton exported in the aforesaid vessel, on this voyage for which no entry has been made and no export duty paid, then this obligation is to be void; otherwise it shall remain in full force, and be enforced by due process of law.

Sealed and delivered in presence of	———	[L. S.]
	———	[L. S.]
	———	[L. S.]

8. The certificates furnished by the Collector to exporters on the completion of their exportation entries, of the payment of export duty, and returned to him by the Master of the exporting vessel at the time of clearance as hereinbefore provided shall be attached by the Collector to the outward manifest of the exporting vessel, returned by him and deposited with such manifest in the files of his office.

9. All moneys received for export duties shall be deposited by the Collector receiving the same, daily with the Assistant Treasurer of the Confederate States at the port, and special and separate certificates taken for the same in triplicate—the original of such certificate shall be transmitted daily to this Department, the duplicate transmitted at the close of each week to the Comptroller of the Treasury, with an account of the amount of export duty collected and deposited within that period, as the vouchers of the correctness of such accounts, and the triplicate shall be retained in the files of his office.

10. Collectors of Customs collecting export duties are required to keep, in addition to their money accounts, a record of such export duties collected in the following form:

REGISTER OF EXPORT DUTY ON COTTON COLLECTED AT THE PORT OF ———.

Date.	No. of Entry.	Name of Exporter.	Name of Vessel.	Where bound.	Number of Bales.	Weight.		Duty.	
						Actual.	Estimated.	Actual.	Estimated.

In this Register the entries for export must be recorded daily, and in cases where the duty has been exacted on an estimated weight, the weight and amount of duty on such will be entered in the columns headed "estimated weight" and "estimated duty;" the blanks left by this class of entries in the columns headed "actual weight" and "actual duty," will be filled up daily from such entries as may be adjusted by refunding the difference between the actual and estimated amount.

11. Collectors at ports where export duty is collected are also required to keep a Register showing the amounts of the differences refunded on each export entry, where duty has been exacted on estimated weights between the estimated duty paid and the duty as ascertained from the actual weight on liquidation:

This Register shall be made in the following form:

REGISTER OF AMOUNTS REFUNDED ON ACCOUNT OF UNASCERTAINED EXPORT DUTIES ON COTTON.

Date of Refunding.	No. of Entry.	Exporter.	Vessel.	Where bound.	Number of Bales.	Date of payment of Duty.	Weight.		Duty.		Amount Refunded.
							Estimated.	Ascertained.	Estimated.	Ascertained.	

Copies of these Registers shall be rendered by the Collectors monthly to this Department as abstracts of export duties collected.

12. These instructions requiring the daily deposit of all moneys collected from export duties. Collectors collecting such are required to estimate monthly to this Department for such sums as they may deem necessary to cover the differences to be refunded between the estimated and ascertained duties from exports, in the same manner as is now required for estimates to cover amounts to be expended on account of unascertained duties from imports.

CONFEDERATE STATES OF AMERICA.

TREASURY DEPARTMENT.

MONTGOMERY, May 3, 1861.

The following regulations are established, in relation to transfers of stock, payment of interest on stock, coupon bonds, lost certificates, and payment of unclaimed dividends.

C. G. MEMMINGER, Secretary of the Treasury.

TRANSFERS OF STOCK.

1. All transfers of stocks, other than coupon bonds, must be made on the books of the Treasury in the Register's office, and none can be made within thirty days before the first days of January and July.

2. The certificates to be transferred, or of which any part is to be transferred, must be produced at the office of the Register of the Treasury, in order that the same may be cancelled, and that such new certificates may be issued as the case may require.

3. The party in whose favor a certificate was issued, may appear in person, at the Register's office, and there execute an assignment of the certificate, or any portion of the amount for which it was issued, with directions to transfer the same to the assignee.

4. The form of transfer printed on the loan certificate must be followed, and the assignment in all cases, *be upon the certificate. The blanks must be filled up.* Where it is intended to transfer a portion only of any certificate, the assignment will vary accordingly, by saying, "one hundred dollars, (or whatever may be the portion assigned) part of a certificate of stock, &c.," and authorizing the Register to transfer "one hundred dollars of said stock &c."

When a certificate is to be divided among several persons, the assignment will name them, and the respective portions to be transferred to each. When a portion of a certificate is left without being assigned, a new one will be issued for the part so reserved, to the owner thereof.

The assignment must be made by the person named in the certificate as the payee; if it be the name of a firm, then by one of such firm in the firm name; and if there be several persons, then by all of them; except in cases where the law allows one of several trustees, executors, &c., to dispose of such property.

5. NOTE—The execution of the above assignment, when not made at this Department, must be witnessed by a Confederate States Judge, District Attorney, or Clerk, or a Collector of the Customs, Confederate States Treasurer, or Assistant, a C. S. Minister or Consul, abroad, or a Notary Public. If witnessed by either of the last two named, his official seal must be attached. In all cases the witness must add his official designation, and residence. If assigned by a corporation, it must be described as the assignee. When it has not been done previously, evidence of the official character of the person signing must be furnished, as that he is President or Cashier of a bank, and also proof of his authority to make the assignment. Executors, administrators, and trustees, when the stock stands in the name of the person they represent, must furnish legal evidence of their official character, to be filed. It is desirable that these certificates should be written upon the loan certificate.

6. The party entitled to assign a certificate may constitute an attorney for that purpose, by a power which must be executed before some officer or person before whom the assignment might be executed, by the preceding regulation, and who must in like manner, certify to the identity of the party executing such power. The assignment may then be executed by such attorney, in the same manner as above provided in respect to the constituent, and a like certificate of the identity of the attorney must be given.

An assignment may be executed by a resident of a foreign country before a notary public of such country, and a power of attorney to make such assignment, may be executed before any officer of that description, before whom the attorney may also execute the transfer.

When not contrary to the laws of the country, assignments and powers executed before any public minister, or consul of the Confederate States, and certified by him in the manner provided, will be sufficient. In special cases of bodily infirmity, causing an inability to attend in person before the proper officer, duly established by affidavits proving such bodily infirmity and the identity of such assignor, under oath, by two witnesses certified to be creditable by the officer before whom they are sworn, proof will be received, and, if entirely satisfactory, the assignment will be allowed.

7. When the assignment is executed at any other place than the Treasury, it must be transmitted to the Register, for the purpose of having the transfer completed on the books. The new certificates will be returned to the person who forwarded the assignment.

8. The assignee will in all cases designate on the certificate to be assigned, or in a separate communication, the Depository of the Treasury at which he desires to have the interest paid. The pay agents selected for that purpose at this time are at New Orleans, Charleston, Mobile, Savannah, Montgomery.

9. In cases of the decease of a stockholder, a transfer of his stock must be made either by his executor, or administrator, or by the person to whom such stock has been devised; or who, by the laws of the country in which the stockholder resided at the time of his death, has succeeded to the ownership thereof, or who, under such laws, has the right to take possession of such stock.

10. In case the stockholder, at the time of his death, was a resident of the Confederate States, his Executor or Administrator, must produce an exemplified copy of the letters of administration or letters testamentary, or a certificate of the fact of such letters having been issued by the officer from whose office the same were granted under his hand and seal. If the applicant claims the stock as devisee, or as having succeeded to the rights of the holder, he must produce the decision of some competent tribunal to that effect, duly exemplified under its seal, that the decree or judgment was rendered by the proper tribunal.

11. In case the stockholder, at the time of his death, was a resident of any foreign country, the person claiming the right to direct the transfer of such stock must produce the evidence of such right, as follows:

If he claims as executor, or administrator, or as having been appointed to take charge of the personal estate of such deceased stockholder, he must produce a copy of the instrument giving him such authority, duly exemplified, or having a probate act or certificate endorsed thereon of the proper officers, setting forth that such instrument had been duly proved, specifying the court in which, and the day when, such proof was made, and duly exemplified under the hand and seal of the officer from whose office the original was issued, accompanied by a certificate of a minister or a consular agent of the Confederate States in such country; or if there be none, of a notary public, to the effect that the officer granting such authority had jurisdiction of the subject by the laws of such country, and that the exemplified copy is by the proper officer, and in due form.

If the claim be on the ground that the stock has been devised to the applicant, or that he has succeeded as a relative to the rights of any deceased person in any certificate of stock, a decision of the competent tribunal of the country establishing the right of such applicant must be produced, duly exemplified or authenticated under its seal, and by the signatures of its officers, and accompanied by the certificate of some officer enumerated in the preceding paragraph, to the effect that such decision was pronounced by a tribunal which, at the time, by the laws of the country, had jurisdiction of the subject, and authority to make such decision, and that the copy of the decree or judgment of such tribunal is duly authenticated by the proper officer.

12. The new certificate issued upon a transfer of stock will bear interest from the first day of the half year in which such transfer is made, and interest will be paid to the assignee for the whole of that half year. If any interest has accrued prior to the first day of such half year, it will be paid only to the person who was the holder of the stock at the time such interest accrued.

PAYMENT OF INTEREST.

13. The interest on all certificates of stock issued for any loan made in behalf of the Confederate States will be paid in specie or its equivalent, by the pay agent of the Treasury designated for that purpose, unless otherwise requested in writing, at least thirty days before such interest is payable.

14. To obtain the payment of interest, it will not be necessary to produce the certificate of stock, unless required by the pay agent, by whom such interest is to be paid, when there is a doubt of the identity of the party applying.

15. Interest will be paid to the person entitled to receive it on his signing a receipt therefor, or upon letters of attorney acknowledged or proved in the same manner, and before one of the officers authorized to certify to the execution of an assignment of stock, specified in regulation No. 5.

An assignment by a bank or other corporation, if subscribed by the president and cashier, or other proper officers in their official capacity, and attested by the seal of the corporation, will be deemed sufficient to transfer its interest.

COUPON BONDS.

16. The coupon bonds are made payable to bearer and are transferable by delivery, with or without endorsement. For the payment of the coupons, moneys will be placed in the hands of the depositaries at the places named in No. 8, who will pay them semi-annually as they become due.

LOST CERTIFICATES.

17. All applications made to the Treasury for renewal of certificates of stock, lost or destroyed, must be accompanied by the following documents:

A statement on oath or affirmation by the applicant, showing the time, place, and all other circumstances attending the loss or destruction of the certificate, with its number, date, amount, the rate of interest it bears, the time to which interest, if any, has been paid, in whose favor it was issued, when made payable, together with every other particular relating to it, within the knowledge of the applicant.

18. An instrument in writing, to be signed by the applicant, with two sureties, reciting the partiulars herein before specified, by which such applicant and his sureties shall jointly and severally agree to pay to any person who may establish a valid claim to the certificate so alleged to have been lost or destroyed, the full value thereof on demand with interest until paid, and also to pay the Confederate States any sum which shall appear to have been erroneously paid to such claimant, pursuant to the said application, with interest until paid. Such instrument is to be executed in the presence of a Judge or District Attorney of the Confederate States, or a Judge of a Supreme or Superior Court of any State, by whom the sufficiency of the sureties, in double the amount claimed must be certified.

19. A copy of a public advertisement of the loss or destruction of a certificate made by the party in a newspaper published at or near the place of such loss or destruction, accompanied by the affidavit of the printer or publisher of the same, that the said advertisement had been inserted in the said paper for six consecutive weeks.

UNCLAIMED DIVIDENDS.

20. All receipts for money must be made on the books of the Register's office, so that the same record which shows the debt may also show its payment. Payment will be made to the claimant in person, or to his attorney, on signing a receipt upon the proper book.

21. Payment will also be made to an Executor, or Administrator, or to his attorney, but in no case to children or heirs, as such. If applied for by an Executor or Administrator, the requirements specified in No. 10, for the transfer of stock must be complied with.

22. All powers of attorney should refer to the Depository from which the dividend was returned to the Treasury, and must be witnessed by one or more witnesses, stating his place of residence, and also duly acknowledged or proved before a Notary Public to be certified under his hand and official seal, or before a Justice of the Peace, whose signature shall be certified to be genuine under the hand and seal of the Clerk of the Court, and that such Justice is in commission and authorized to act. Said powers of attorney may also be acknowledged before a Confederate States Judge or District Attorney, Collector of the Customs or Assistant Treasurer, who must state that he personally knows the person making the acknowledgment.

CONFEDERATE STATES OF AMERICA,
TREASURY DEPARTMENT,
RICHMOND, January, 1862.

[TREASURY CIRCULAR.]

To the Commissioners for taking Subscriptions to the Confederate Loan:

GENTLEMEN: Since my Circular of November 25th, 1861, Congress has passed a law offering increased facilities for investment, which I now respectfully request you to bring to the notice of persons having money to invest.

Treasury Notes have now become a received and general circulation. Any holder of $500 of such notes may receive an interest of six per cent. upon them, by depositing them with any Assistant Treasurer or Depositary of the Confederate Government. These officers are to be found at Richmond, Wilmington, Charleston, Savannah, Mobile, New Orleans, Galveston, Memphis and Nashville. Upon making the deposit, a certificate for the same will be issued, bearing interest at the rate of six per cent. per annum, and re-exchangeable at the will of the holder for Treasury Notes. It will be perceived that this arrangement is equivalent to a deposit on call, upon which six per cent. interest may be had.

I would, also, request you to bring to the notice of capitalists that Treasury Notes may at any time be exchanged for Bonds or Registered Stock of the Con-

federate States, bearing an interest of eight per cent. per annum, payable semi-annually—the said Bonds or Stock to be payable at any period between three years and eighteen years, at the pleasure of the holder of the Notes. The exchange can be made by depositing the Notes with any of the above-named officers of the Government, or with any of the Commissioners who have heretofore acted in receiving money for the Confederate Loan.

Such of you as may receive any such deposits will issue a receipt for the same, in the form heretofore determined, and will please forward the Notes deposited to the nearest Assistant-Treasurer or Depositary, with a report of the particulars requisite for the issue of Bonds or Stock.

You will, also, be pleased to continue your agency in disposing of Bonds or Stock in conformity with the Circular of November 25th. The plan of finance adopted by Congress, contemplated that Treasury Notes should be the received medium of payment of Government dues, as soon as a sufficient amount of them should be in circulation; and as it is believed that such an amount is now in circulation, you are requested hereafter to require that Treasury Notes should in all cases be paid for the Bonds.

Respectfully, your obedient servant,

C. G. MEMMINGER,

Secretary of Treasury.

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